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What is claimed is:

1. A method of etching a semiconductor device using a neutral beam comprising:

extracting an ion beam having a predetermined polarity from an ion source to accelerate the ion beam;

reflecting an accelerated ion beam by a reflector to neutralize the reflected ion beam; and

positioning a substrate to be etched in the path of a neutral beam to etch a special material layer on the substrate with the neutral beam.

- 2. The method of claim 1, wherein the step of neutralizing the ion beams is performed after adjusting the angle of incidence of the ion beam incident on the reflector.
- 3. The method of claim 2, wherein the angle of incidence of the ion beam incident on the reflector is within the range of 75 85° from the vertical line to the horizontal surface of the reflector.
- 4. The method of claim 3, wherein the step of neutralizing the ion beam is performed after adjusting the gradient of the reflector to an incident ion beam.
- 5. The method of claim 3, wherein the step of neutralizing the ion beam is performed after applying a voltage to the reflector to adjust the path of an incident ion beam.
- 6. The method of claim 1, wherein the reflector is one of a semiconductor substrate, a silicon dioxide substrate and a metal substrate.
- 7. An apparatus for etching a semiconductor device using a neutral beam, the apparatus comprising:

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an ion source for extracting and accelerating an ion beam having a predetermined polarity;

a reflector positioned in the path of the ion beam accelerated from the ion source for reflecting and neutralizing the ion beam; and

a stage for positioning a substrate to be etched in the path of the neutral beam.

- 8. The apparatus of claim 7, wherein the ion source is an inductively coupled plasma source, and a grid is formed to accelerate the ion beam at the rear of the ion source.
- 9. The apparatus of claim 7, wherein the reflector is formed of a plurality of plates which are spaced apart from each other to reflect the ion beam.
- 10. The apparatus of claim 7, wherein the reflector is formed of a plate which may be tilted to adjust the angle of incidence of an incident ion beam to the horizontal surface of the plate.
- 11. The apparatus of claim 7, wherein the reflector is formed of a plurality of cylindrical reflectors, which are overlapped, of which adjacent reflectors have different polarities.
- 12. The apparatus of claim 7, wherein the position of the stage is adjusted to the path of the neutral beams reflected by the reflector.
- 13. The apparatus of claim 7, wherein the reflector is one of a semiconductor substrate, a silicon dioxide substrate, and a metal substrate.

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- 14. The apparatus of claim 7, further comprising an ion beam blocker having a slit passing only ions within a predetermined range between the ion source and the reflector.
- 15. The apparatus of claim 7, further comprising a retarding grid between the reflector and the stage.